

**Franchise Tax Board****NO ANALYSIS REQUIRED**

Author: Bates Analyst: Kristina E. North Bill Number: AB 2830  
Related Bills: None Telephone: 845-6978 Introduced Date: February 28, 2000  
Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Contribution Deduction Substantiation Technical Amendment

- \_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- X TECHNICAL BILL -- No program or fiscal changes to existing program.
- \_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- \_\_\_\_ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- \_\_\_\_ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- \_\_\_\_ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.
- X OTHER - See comments below.

**COMMENTS:**

Under the Personal Income Tax Law, this bill would make minor technical changes to a state law provision regarding certain charitable contributions.

The bill does not impact the department's programs and operations or state income tax revenue. The author's office has indicated that it is a "spot bill" and will be amended to a tax deduction for out-of-pocket health care costs.

**Board Position:**

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

**Franchise Tax Board Staff****Date**

Kristina North 3/8/00